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PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No. F.1-11(91)-TAX/GST/2020(Part-IV)

Dated, Agartala, the 25th September, 2020.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2018, dated the 22nd February, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 59, dated the 22nd February, 2018, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 th day of July, 2020
2.	April. 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020

5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.".

By order of the Governor,

(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal notification No.F.1-11(91)-TAX/GST/2018, dated the 22nd February, 2018, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 59, dated the 22nd February, 2018 and was last amended by notification No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1228 dated the 21st May, 2020.